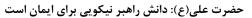
کار شناسی





تعداد سوالات: تستى: 30 تشريحي: . سرى سوال: يك ١ زمان آزمون (دقيقه): تستى: ١٢٠ تشريحي: ٠ **ـوان درس:** زبان تخصصی ۱ رشته تحصیلی/کد درس: حسابداری ۱۲۱۴۰۲۰ - ، حسابداری (چندبخشی ۱۲۱۴۱۰۷ -1-Liquidity means having enough on hand to pay debts when they are due. 3. funds 2. debt 4. income 1. loss 2-Which of the following choices is "non-exchange" transaction? 3. investment 1. payment 2. purchase 4. losses from fire 3-Accounting is a link between business activities and makers. 2. service 3. develop 4. decision 1. record 4-Which of the following activities includes repaying creditors? 2. operating 1. financing 3. investing 4. meaning 5-Which of the following choices must have at least one partner's unlimited liability? 2. corporation 1. partnership 4. sole proprietorship 3. governance 6-The accounting information system is the subsystem. **1.** more important 2. most important 3. less important 4. least important 7- Which of the following choices is a monetary item? 1. accounts receivable ^{2.} equipment 4. land 3. building 8-When revenues expenses, the difference is called net income. 3. exceed 2. reduce 1. decreed 4. equal 9-One important attribute of CPAs is 2. dependence 4. independence 1. changes 3. importance 10-Which of the following choices does not use a withdrawals account? 2. corporation 1. partnership 4. sole proprietorship 3. trail balance 11-Classification refers to the categorizing of transactions according to a system of 1. examples 2. amounts 3. accounts 4. posts

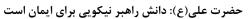
کار شناسی





تعداد سوالات: تستى: 30 تشريحي: . سرى سوال: يك ١ زمان آزمون (دقیقه): تستی: ۱۲۰ تشریحی: ۰ **ـوان درس:** زبان تخصصی ۱ رشته تحصیلی/کد درس: حسابداری ۱۲۱۴۰۲۰ - ، حسابداری (چندبخشی) ۱۲۱۴۱۰۷ 12-The three issues that underlie almost every major decision in financial accounting are: recognition,....., and classification. 3. specification 4. generalization ^{2.} valuation 1. organization 13-Journal is a chronological record of all transactions and is also called book of original 2. patent 3. entry 4. chart 1. account 14-Valuation is perhaps the most controversial <u>issue</u> in accounting. 'Issue' means............... 2. paper 3. matter 1. time 4. mistake 15-Another term for claims is equities. 'Term' means 2. world 3. verb 1. course 4. word 16-Which of the following statements shows the changes in the owner's capital account? 1. owner's equity statement ^{2.} income statement 3. balance sheet 4. cash flows 17-Nominal accounts start each accounting period with balances. 1. real 2. zero 3. debit 4. unusual 18-The promise to pay is recorded in either accounts receivable or...... 1. cash 4. notes receivable 3. net income 19-The first method of accounting is the recognition of revenues when earned and expenses when incurred. 3. allowance 1. accrual 2. cash basis 4. accumulated 20-Which of the following accounts is permanent account? 2. revenue 1. expense 3. withdrawal 4. owner's capital 21-....revenues are revenues for which a service has been performed or goods delivered but for which no entry has been recorded. 3. Accrued 4. Contra 1. Depreciation 2. Matching

کارشناسی





زمان آزمون (دقیقه): تستی: ۱۲۰ تشریحی: ۰ تعداد سوالات: تستى: 30 تشريحي: . سرى سوال: يك ١ عنـــوان درس: زبان تخصصي ١ رشته تحصیلی/کد درس: حسابداری ۱۲۱۴۰۲۰ - ، حسابداری (چندبخشی ۱۲۱۴۱۰۷ رشته تحصیلی/کد درس: 22-Contributed capital reflects the investment in a corporation. 2. managers' 3. accountants' 4. stockholders' 1. bankers' 23-Liabilities are divided into two categories: liabilities and long-term liabilities. 2. current 3. other 4. fixed 1. intangible 24-The single-step form of income statement has the advantage of 2. simplicity 3. hardness 4. liquidities 1. datelines 25-Which of the following accounts is considered 'current asset'? 2. trademark 1. capital 4. mortgage payable 3. office supplies 26-Managers and employees who conduct the activities of the business need information. 'Conduct' 2. object 3. delete 1. reject 4. do 27-A trial balance is used to check that the debit and credit balances in the ledger are 1. zero 2. equal 3. gross 4. net loss 28-Honesty, candidness and the subordination of personal gain to service and the public trust means integrity. 'integrity' means درستکاری ناويژه 3. گمراهی .2 29-Past depreciation is recorded in the Accumulated Depreciation accounts. 'depreciation' means اوراق قرضه 1. استملاک .2 كاهش 3. 30-The accountant solves this problem by applying the matching rule. 'matching rule' means تاريخ سررسيد اصل تطابق .1 د داشت مالک اصل بهای تمام شده .4 31-The general ledger is used to update each account. 'general ledger' means دفتر روزنامه عمومي .2 دفتر روزنامه خصوصی .1 مجله حسابداري 3. دفتر کل .4

کار شناسی



حضرت على(ع): دانش راهبر نيكويي براي ايمان است

سری سوال: یک ۱	،):تستى: ١٢٠ تشريحى: .	زمان آزمون (دقيقه	تعداد سوالات: تستى: 80٪ تشريحى: 0
	1718	۱۲۱۱ - ، حسانداری (چندبخشی)۴۱۰۷	عنـــوان درس: زبان تخصصی ۱ رشته تحصیلی/کد درس: حسابداری ۴۰۲۰
32-The <u>annual</u> report of companies may refer to cash and cash equivalents. 'annual' means			
	, ,		
عمومی .1	2. تعدیلی	3. _{سالانه}	ماهانه .4
33-Every system must define what it <u>measures</u> , and accounting is no exception. 'measures' means			
• اندازه گیری می کند ۔1	حسابرسی می کند 2.	مطابقت می دهد 3.	تغییر می دهد .4
34-The accountant must exercise <u>due care</u> in all activities. 'due care' means			
حسابرسی پایان سال 1۰		2. ثبات _{رویه}	
مراقبت حین انجام کار ^{3.}		بدهی احتمالی 4۰	
35-All accounting systems, no matter how sophisticated, are based on the <u>principle</u> of duality. 'principle' means			
1. ت غ ییرات	2. ج _{ريان}	3. سنجش	اصل 4.